

# Guide to the Budget

## Volume II

### Introduction

Volume II contains the budget information for City departments and programs. The following sections may be included in the commentaries:

- Group Summary
- Department Description
- Goals and Objectives
- Service Efforts and Accomplishments
- Key Performance Indicators
- Department Summary
- Department Expenditures
- Department Personnel
- Significant Budget Adjustments
- Expenditures by Category
- Revenues by Category
- Personnel Expenditures
- Revenue and Expense Statement

### Group Summary

The Group Summary section lists all departments belonging to each group.

### Department Description

This is a brief overview of the department that describes its history and the services it provides. It also includes the department's mission statement. This section can be found in the budget narratives contained in Volume II.

### Goals and Objectives

This section describes the goals and objectives that make up the action plan for the department. Strategic goals are broad, multi-year areas of focus, while strategic objectives are articulated aims that support the identified goals. For Fiscal Year 2012, Fiscal Year 2011 goals and objectives have been reprinted as they were originally adopted. They have not been updated to reflect budget reductions, as implementation of those changes occurred in phases over the course of Fiscal Year 2011, making it difficult to provide reliable projections of service levels and performance targets. Additionally, an effort is planned to update the City's Strategic Plan goals and objectives, which may also alter the City's objectives, strategies, and performance expectations for Fiscal Year 2012 and beyond.

### Service Efforts and Accomplishments

This is a narrative describing major efforts and achievements of a department. Programs, grants, and other major activities not included in the tactical plan are included at the discretion of the department. This area is appropriate for describing milestones met, services provided, accomplishments, as well as awards and special recognitions the department has received.

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### Key Performance Indicators

This section lists the key performance measures chosen by the department. Each indicator was selected based on one or more of the following reasons: it reflects the priorities of the department; it is considered useful in achieving the City's Strategic Plan goals and objectives; it shows department responsibilities highlighted as a result of Mayoral responses to audit, IBA reports, or Council action; or it best reflects the results or outcomes of the department's primary responsibilities rather than workload or volume of work performed. Actual figures for Fiscal Year 2010 and estimates for Fiscal Year 2011 have been included for each performance indicator.

### Department Summary

The Department Summary table summarizes positions, expenditures, and revenue. Grant Funds and Capital Funds are not included.

#### Department Summary

	FYXXXX Budget	FYXXXX Proposed	FYXXXX-XXXX Change
Positions	17.00	20.00	3.00
Personnel Expenditures	\$ 2,071,435	\$ 2,475,025	\$ 403,590
Non-Personnel Expenditures	20,436,306	2,319,273	(18,117,033)
<b>Total Department Expenditures</b>	<b>\$ 22,507,741</b>	<b>\$ 4,794,298</b>	<b>\$ (17,713,443)</b>
<b>Total Department Revenue</b>	<b>\$ 3,510,440</b>	<b>\$ 4,359,787</b>	<b>\$ 849,347</b>

### Department Expenditures and Personnel

The Department Expenditures and Personnel sections display expenditures and positions by fund.

#### Department Expenditures

	FYXXXX Budget	FYXXXX Proposed	FYXXXX-XXXX Change
Financial & Support Services	\$ 1,321,041	\$ 1,559,400	\$ 238,359
Information Technology	2,040,793	2,889,428	848,635
Project Management Office	152,060	154,717	2,657
<b>Total</b>	<b>\$ 3,513,894</b>	<b>\$ 4,603,545</b>	<b>\$ 1,089,651</b>

#### Department Personnel

	FYXXXX Budget	FYXXXX Proposed	FYXXXX-XXXX Change
Financial & Support Services	5.00	6.00	1.00
Information Technology	11.00	13.00	2.00
Project Management Office	1.00	1.00	0.00
<b>Total</b>	<b>17.00</b>	<b>20.00</b>	<b>3.00</b>

Note: In some instances, the sum of individual expenditure line items may not match the bottom-line totals due to rounding.

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### Significant Budget Adjustments

The Significant Budget Adjustments section lists key program and personnel changes by fund. Position adjustments are included and impacts of adjustments are described.

#### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Equipment/Support for Information Technology</b>	0.00	\$ 759,279	\$ -
Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses.			
<b>Addition for Identity &amp; Access Management System</b>	0.00	375,000	-
Adjustment to reflect an addition of non-personal expenditures to acquire a new enterprise-wide Identity & Access Management System to replace the existing mainframe system.			

### Expenditures by Category

The Expenditures by Category table represents how a department's budget is distributed within major expenditure categories.

#### Expenditures by Category

	FYXXXX Budget	FYXXXX Proposed	FYXXXX-XXXX Change
<b>PERSONNEL</b>			
Salaries and Wages	\$ 1,273,051	\$ 1,511,674	\$ 238,623
Fringe Benefits	798,384	963,351	164,967
<b>PERSONNEL SUBTOTAL</b>	<b>\$ 2,071,435</b>	<b>\$ 2,475,025</b>	<b>\$ 403,590</b>
<b>NON-PERSONNEL</b>			
Supplies	\$ 4,853	\$ 6,353	\$ 1,500
Contracts	857,494	1,301,721	444,227
Information Technology	533,165	759,279	226,114
Energy and Utilities	35,267	15,852	(19,415)
Other	11,680	42,915	31,235
Capital Expenditures	-	2,400	2,400
<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$ 1,442,459</b>	<b>\$ 2,128,520</b>	<b>\$ 686,061</b>
<b>Total</b>	<b>\$ 3,513,894</b>	<b>\$ 4,603,545</b>	<b>\$ 1,089,651</b>

### Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

#### Revenues by Category

	FYXXXX Budget	FYXXXX Proposed	FYXXXX-XXXX Change
Charges for Services	\$ 1,428,591	\$ 2,082,635	\$ 654,044
Other Financial Sources (Uses)	2,081,849	2,081,849	-
Other Revenue	-	195,303	195,303
<b>Total</b>	<b>\$ 3,510,440</b>	<b>\$ 4,359,787</b>	<b>\$ 849,347</b>

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### Personnel Expenditures

The Personnel Expenditures section displays the number of budgeted positions, salary amounts by job classification, special assignment pays, and fringe benefits.

#### Personnel Expenditures

Job Number	Job Class	Job Title / Wages	FYXXXX Budget	FYXXXX Proposed	Salary Range	Total
<b>Salaries and Wages</b>						
20000175	1241	Applications Programmer 2	0.00	1.00	\$66,768 - \$80,891	\$ 66,768
20001101	2132	Department Director	1.00	1.00	59,155 - 224,099	140,649
20000924	1876	Executive Secretary	1.00	1.00	43,555 - 52,666	51,349
20000290	1348	Information Systems Analyst 2	1.00	1.00	54,059 - 65,333	63,373
20000293	1349	Information Systems Analyst 3	4.00	5.00	59,363 - 71,760	347,199
20000998	1926	Information Systems Analyst 4	3.00	3.00	66,768 - 80,891	235,392
20000180	1244	Information Systems Manager	1.00	1.00	84,427 - 102,253	102,253
20000377	1401	Information Systems Technician	0.00	1.00	42,578 - 51,334	42,578
20000680	1648	Payroll Specialist 2	1.00	1.00	34,611 - 41,787	-
20001222	2270	Program Manager	4.00	4.00	46,966 - 172,744	390,300
20000015	1106	Senior Management Analyst	1.00	1.00	59,363 - 71,760	67,813
		Overtime Budgeted				4,000
<b>Salaries and Wages Subtotal</b>			<b>17.00</b>	<b>20.00</b>		<b>\$ 1,511,674</b>
<b>Fringe Benefits</b>						
		Employee Offset Savings				\$ 43,033
		Flexible Benefits				173,138
		Long-Term Disability				13,294
		Medicare				18,507
		Other Post-Employment Benefits				121,547
		Retiree Medical Trust				363
		Retirement 401 Plan				1,450
		Retirement ARC				477,615
		Retirement DROP				5,185
		Retirement Offset Contribution				5,679
		Risk Management Administration				19,286
		Supplemental Pension Savings Plan				64,893
		Unemployment Insurance				3,248
		Workers' Compensation				16,113
<b>Fringe Benefits Subtotal</b>						<b>\$ 963,351</b>
<b>Total Personnel Expenditures</b>						<b>\$ 2,475,025</b>

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### Revenue and Expense Statement

The Revenue and Expense Statement is a financial document that presents revenue, expense, reserve, and fund balance information. Revenue and Expense Statements are not provided for departments or programs within the General Fund.

#### Revenue and Expense Statement (Non-General Fund)

Information Technology Fund	FYXXXX Budget*	FYXXXX Proposed
<b>BEGINNING BALANCE AND RESERVES</b>		
Balance from Prior Year	\$ 947,569	\$ 710,018
Contingency Reserve	500,000	—
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 1,447,569</b>	<b>\$ 710,018</b>
<b>REVENUE</b>		
Information Technology Revenue	\$ 3,510,440	\$ 4,359,787
<b>TOTAL REVENUE</b>	<b>\$ 3,510,440</b>	<b>\$ 4,359,787</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 4,958,009</b>	<b>\$ 5,069,805</b>
<b>OPERATING EXPENSE</b>		
Personnel	\$ 2,071,435	\$ 2,475,025
Non-Personnel	1,442,459	2,128,520
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 3,513,894</b>	<b>\$ 4,603,545</b>
<b>TOTAL EXPENSE</b>	<b>\$ 3,513,894</b>	<b>\$ 4,603,545</b>
<b>BALANCE</b>	<b>\$ 1,444,115</b>	<b>\$ 466,260</b>
<b>TOTAL EXPENSE, RESERVES AND BALANCE</b>	<b>\$ 4,958,009</b>	<b>\$ 5,069,805</b>

\* At the time of publication, audited financial statements for Fiscal Years 2010 and 2011 were not available. Therefore, the Fiscal Year 2011 column reflects final budget amounts from the Fiscal Year 2011 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.